




Maricopa County

Internal Audit Department

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To: Maricopa County Board of Supervisors

From: Ross L. Tate, County Auditor 

Subject: Audit Report: Legal Arizona Workers Act

Date: June 11, 2013

Conclusion: No exceptions were noted during our County contractor review, which was performed to determine compliance with certain requirements under the Legal Arizona Workers Act (LAWA) and related contract provisions.

Observation: We randomly selected the Bulk Fuel Purchase and Delivery Contract for review. One contractor, Pro Petroleum, Inc., was selected for LAWA audit verification based on total expenditures. We randomly selected and reviewed documentation for 5 of 29 employees (17%) hired after December 31, 2007. We found that I-9 forms were properly completed and E-Verify was used to verify employment eligibility for the employees reviewed. No exceptions were noted. We appreciate the cooperation received from Pro Petroleum, Inc. while conducting this review.

The LAWA (A.R.S. §§ 23-211 to 23-214) prohibits businesses from knowingly or intentionally hiring unauthorized aliens. It also requires employers to use the E-Verify system (a free web-based service offered by the Federal Department of Homeland Security) to verify the employment eligibility of all employees hired after December 31, 2007. A.R.S. § 41-4401 requires that government entity contracts include provisions whereby the contractor warrants compliance with (a) federal immigration laws and regulations that relate to their employees, and (b) E-Verify requirements. Random verification is required to ensure that contractors are complying with these warranties.

Objective: Our audit objective was to select a County contractor and determine compliance with warranties made under contract to (a) comply with the federal immigration laws and regulations that relate to their employees, and (b) use E-Verify to confirm eligibility of new hires.

This report is intended primarily for the information and use of the County Board of Supervisors, County leadership, and other County stakeholders. However, this report is a matter of public record and its distribution is not limited.

This audit was approved by the Board of Supervisors and was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing. If you have any questions about this report, please contact Eve Murillo, Deputy County Auditor, at 506-7245.